Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 12/31/2024 and ending 12/30/2025

A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)

B This return/report is [ ] the first return/report [ ] the final return/report
[ ] an amended return/report [ ] a short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

D If the plan is a collectively-bargained plan, check here ▶ [ ]

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
THE WARRELL CORPORATION DEFINED BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/31/1972

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
CAMP HILL CONFECTIONS, LLC

1250 SLATE HILL ROAD
CAMP HILL, PA 17011-8011

2b Employer Identification Number (EIN) 23-2179049

2c Sponsor's telephone number 717-761-5440

2d Business code (see instructions) 311900

3a Plan administrator's name and address [ ] Same as Plan Sponsor.
CAMP HILL CONFECTIONS, LLC
1250 SLATE HILL ROAD
CAMP HILL, PA 17011-8011

3b Administrator's EIN 23-2179049

3c Administrator's telephone number 717-761-5440

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
a Sponsor's name
c Plan Name

4b EIN

4d PN

5a Total number of participants at the beginning of the plan year	**5a**	39
b Total number of participants at the end of the plan year	**5b**	40
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**5c(1)**	
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**5c(2)**	
d(1) Total number of active participants at the beginning of the plan year	**5d(1)**	9
d(2) Total number of active participants at the end of the plan year	**5d(2)**	7
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**5e**	0

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2026	BRANDON BLAUCH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 596874. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2142285	2461306
b Total plan liabilities	7b		0
c Net plan assets (subtract line 7b from line 7a)	7c	2142285	2461306
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)	162907	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	337786	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		500693
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	181672	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		181672
i Net income (loss) (subtract line 8h from line 8c)	8i		319021
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. [X] Yes [ ] No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 | **11a** | 0

b **PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than $0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

- [ ] Yes.
- [ ] No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
- [ ] No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
- [ ] No. Other. Provide explanation _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above. [ ] Yes [X] No

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	**12b**	
c Enter the amount contributed by the employer to the plan for this plan year	**12c**	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	**12d**	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		[ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?		[ ] Yes [X] No
a If "Yes," enter the amount of any plan assets that reverted to the employer this year	**13a**	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		[ ] Yes [X] No

c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	**13c(2)** EIN(s)	**13c(3)** PN(s)

Part VIII IRS Compliance Questions

14a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? [ ] Yes [X] No

14b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- [ ] Design-based safe harbor method
- [ ] "Prior year" ADP test
- [ ] "Current year" ADP test
- [X] N/A

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705207A.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 12/31/2024 and ending 12/30/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
THE WARRELL CORPORATION DEFINED BENEFIT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CAMP HILL CONFECTIONS, LLC

D Employer Identification Number (EIN)
23-2179049

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2024

2 Assets:

a Market value	**2a**	2142227
b Actuarial value	**2b**	2029587

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	16	1672174	1672174
b For terminated vested participants	14	1036022	1036022
c For active participants	9	380802	380802
d Total	39	3088998	3088998

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.34 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	30000
c Target normal cost	**6c**	30000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

09/24/2026
Date

MARK A. BONSALL, FSA, EA, MAAA
Type or print name of actuary

26-06050
Most recent enrollment number

CONRAD SIEGEL
Firm name

717-652-5633
Telephone number (including area code)

P.O. BOX 5900, 501 CORPORATE CIRCLE
HARRISBURG, PA 17110-0900
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 11.05 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		824
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.22 %		43
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		867
d	Portion of (c) to be added to prefunding balance		867
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	867

Part III Funding Percentages

14	Funding target attainment percentage	14	65.67 %
15	Adjusted funding target attainment percentage	15	65.67 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	68.51 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	69.35 %

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/02/2025	26422	0			
06/26/2025	26485	0			
09/12/2026	110000	0			
			Totals ► 18(b)	162907	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	150620

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.01 %	5.26 %	5.59 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	30000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1060278	119590
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	149590

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	149590
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	150620

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	1030
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☒ 2020 ☐ 2021

ATTACHMENT TO SCHEDULE SB LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

EIN: 23-2179049

PLAN NUMBER: 001

THE WARRELL CORPORATION DEFINED BENEFIT PLAN

DISTRIBUTION OF ACTIVE MEMBERS BY AGE & SERVICE AS OF 12/31/2024

Attained Age	Years of Credited Service to Date										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	2	1	0	0	0	0	0	0	0	3
50-54	0	0	2	0	0	0	0	0	0	0	2
55-59	0	0	1	0	0	0	0	0	0	0	1
60-64	0	1	1	0	0	0	0	0	0	0	2
65-69	0	0	0	0	0	0	0	0	0	0	0
70+	0	0	1	0	0	0	0	0	0	0	1
Total	0	3	6	0	0	0	0	0	0	0	9

Average Age: 55.2 Years Average Service to Date: 6.2 Years

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Name of Plan: The Warrell Corporation Defined Benefit Plan
EIN: 23-2179049
PN: 001
Plan Year: 12/31/2024 - 12/30/2025

Actuarial Assumptions and Methods

Interest Rates	**ARPA**	**Pre MAP-21**
First Segment (1 to 60 months):	5.01%	5.01%
Second Segment (61 to 240 months):	5.26%	5.26%
Third Segment (Beyond 240 months):	5.59%	5.36%
Effective Interest Rate:	5.34%	5.27%

Salary

Not Applicable

Withdrawal

Table T-6: Rates of withdrawal at selected ages:

Age	**Rate**	**Age**	**Rate**	**Age**	**Rate**
20	7.9384%	35	6.8583%	50	3.6161%
25	7.7242%	40	6.1129%	55	1.3713%
30	7.3966%	45	5.1633%	60	0.1315%

Mortality

IRS 2024 Small Plan Combined Static Table

Incorporated into the table are rates projected using the methodology in regulation 1.430(h)(3)-1 and the 2023 Adjusted Scale MP-2020 to reflect mortality improvement.

Disability

No disability was assumed.

Retirement

Normal Retirement Age, or age on valuation date, if greater.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Name of Plan: The Warrell Corporation Defined Benefit Plan
EIN: 23-2179049
PN: 001
Plan Year: 12/31/2024 - 12/30/2025

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of participants will be married at the date of eligibility for the benefit. Husbands are assumed to be three years older than wives.

Lump Sum Distributions

100% assumed to elect a lump sum distribution valued using the IRS 2024 Applicable Mortality Table.

Expenses

Plan-related expenses expected to be paid from plan assets during the plan year.

Actuarial Value of Assets

Average of the Adjusted Market Values as of the valuation date and the 2 preceding valuation dates. The averaging is adjusted for contributions, distributions and expected earnings, using an assumed interest rate of 7.50% (but not in excess of the applicable third segment rate for that year). The resulting value may not be less than 90% nor more than 110% of the Adjusted Market Value of Assets.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024

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For calendar plan year 2024 or fiscal plan year beginning 12/31/2024 and ending 12/30/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
The Warrell Corporation Defined Benefit Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Camp Hill Confections, LLC

D Employer Identification Number (EIN)
23-2179049

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2024

2 Assets:

a Market value	**2a**	2,142,227
b Actuarial value	**2b**	2,029,587

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	16	1,672,174	1,672,174
b For terminated vested participants	14	1,036,022	1,036,022
c For active participants	9	380,802	380,802
d Total	39	3,088,998	3,088,998

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.34%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	30,000
c Target normal cost	**6c**	30,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

MAB
Signature of actuary

9-24-2026
Date

Mark A. Bonsall, FSA, EA, MAAA
Type or print name of actuary

2606050
Most recent enrollment number

Conrad Siegel
Firm name

717-652-5633
Telephone number (including area code)

P.O. Box 5900, 501 Corporate Circle
Harrisburg PA 17110-0900
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 11.05%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		824
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.22%		43
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		867
	d Portion of (c) to be added to prefunding balance		867
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	867

Part III Funding Percentages

14	Funding target attainment percentage	**14**	65.67%
15	Adjusted funding target attainment percentage	**15**	65.67%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	**16**	68.51%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	**17**	69.35%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/02/2025	26,422	0			
06/26/2025	26,485	0			
09/12/2026	110,000	0			
			Totals ► **18(b)**	162,907	**18(c)** 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	**19a**	0
b Contributions made to avoid restrictions adjusted to valuation date	**19b**	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	**19c**	150,620

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.01 %	5.26 %	5.59 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	30,000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1,060,278	119,590
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	149,590

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	149,590
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	150,620
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	1,030
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☒ 2020 ☐ 2021

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Name of Plan: The Warrell Corporation Defined Benefit Plan
EIN: 23-2179049
PN: 001
Plan Year: 12/31/2024 - 12/30/2025

The description of weighted average retirement age is contained in the first page of the attached Schedule SB, Part V - Statement of Actuarial Assumptions/ Methods.

Schedule SB, line 19 - Discounted Employer Contributions

Name of Plan: The Warrell Corporation Defined Benefit Plan
EIN: 23-2179049
PN: 001
Plan Year: 12/31/2024 - 12/30/2025

Effective Interest Rate: 5.34%
Late Quarterly Interest Rate: 10.34%

Contribution Date	Applicable Plan Year	Contribution Amount	Interest Adjusted Contribution
1/2/2025	2024	26,422	26,414
6/26/2025	2024	26,485	25,824
9/12/2026	2024	110,000	98,382
Total		162,907	150,620

Schedule SB, Part V - Summary of Plan Provisions
The Warrell Corporation Defined Benefit Plan
EIN: 23-2179049
Plan Number: 001

The Warrell Corporation Defined Benefit Plan
Actuarial Valuation as of December 31, 2024

Summary of Plan Provisions

The Warrell Corporation Defined Benefit Plan is a defined benefit pension plan that was established December 31, 1972, and was last amended and restated effective as of December 31, 2011. The plan year begins December 31 and ends December 30.

Eligibility To Participate

Participation under this Plan was frozen effective December 31, 2005, with respect to employees scheduled to participate on or after that date.

An employee became a participant in the Plan on the December 31 or June 30 after the date he met the following requirements:

- Completed 6 months of employment.
- Attained age 21.
- Completed the mandatory employee contribution consent form.

Provided he was a member of the following eligible class of employees:

- Not an independent contract employee.
- Not an independent contractor.

Normal Retirement Benefit

Normal Retirement Date

A participant is eligible for his normal retirement pension as of the first day of the month on or after the participant satisfies the following condition:

- Attainment of age 65.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments continuing to the beneficiary for the remainder of the guaranteed period if the participant dies before at least 120 monthly payments have been made.

Normal Retirement Pension Formula

Benefit accruals under this Plan were frozen effective May 31, 2009.

If the participant retires as of his normal retirement date, his monthly pension will equal 1/12 of 2% of average annual compensation (as of May 31, 2009) multiplied by years of benefit service (as of May 31, 2009) up to a maximum of 30 years of benefit service.

Average Annual Compensation

"Average annual compensation" means the participant's annual compensation averaged over all of the participant's years of benefit service.

The Warrell Corporation Defined Benefit Plan
Actuarial Valuation as of December 31, 2024

Summary of Plan Provisions

Compensation

For the purposes of the Plan, "compensation" means the participant's earnings for the plan year. The Plan takes into account W-2 wages for federal income tax withholding purposes including 401(k) and similar contributions, but subject to the Code section 401(a)(17) dollar limitation. Compensation excludes wages payable after employment termination under a severance agreement and wages earned after May 31, 2009.

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement pension formula multiplied by the ratio of years of benefit service to date (maximum of 30 years) to the projected years of benefit service at normal retirement (maximum of 30 years).

Benefit accruals were frozen as of May 31, 2009.

Retirement Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- **Lifetime Pension**
- **Lifetime Pension with Guaranteed Period** with guaranteed payments for 60 or 120 months.
- **Joint and Survivor Pension** with 100%, 75% or 50% survivor pension.
- **Installment payments** payable monthly, quarterly, semiannually, or annually.
- **Lump Sum Payment** – If the present value of the vested pension does not exceed $5,000, this is the only payment option. This payment option is not available if the Plan does not meet certain Internal Revenue Code funding requirements.

If the participant is married at the time payments are to begin, the automatic form of payment will be a Joint and 50% Survivor Pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a Lifetime Pension with 120-Month Guaranteed Period.

Employment after Retirement. If a participant in pay status returns to employment, retirement benefits will be suspended for each calendar month during which the employee completes at least 40 hours of service.

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires. The late retirement benefit is the greater of:

- The retirement benefit accrued as of the end of the preceding plan year, as actuarially increased; or
- The normal retirement benefit determined under the pension formula using compensation and benefit service as of May 31, 2009.

Early Retirement

A participant is eligible for early retirement after attainment of age 60 and completion of 20 years of vesting service. The early retirement pension is the actuarial equivalent of the pension accrued to the date of early retirement.

Effective December 31, 2002, a participant is eligible for early retirement after he has attained age 55, completed 25 years of vesting service, and the attained age plus years of vesting service equal at least 90. The early retirement pension is the pension accrued to the date of early retirement.

Disability Benefit

The participant is entitled to receive a disability benefit if he meets all of the following requirements as of the date he becomes disabled:

- Is actively employed
- Becomes disabled

A participant is disabled if he is eligible for Social Security disability benefits. The benefit will be payable in the form of a Lifetime Pension until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to the early retirement actuarial equivalent of his accrued pension to the date of disability.

Death Benefit

Preretirement Survivor Benefit

If a participant dies after he has become vested under the Plan but before he begins to receive a retirement pension benefit, his surviving spouse will receive a 50% survivor benefit. Payment will begin on the date on which he first would have been eligible for retirement. The amount of his surviving spouse's benefit is equal to the 50% survivor benefit payable under the joint and 50% survivor pension option, based upon his vested accrued pension at the date of death and reduced for early commencement of benefits, if applicable. If the participant is not married at the time of death, this survivor death benefit will not be paid by the Plan. The participant may designate a beneficiary to receive his accumulated employee contributions.

If the participant's surviving spouse or other beneficiary dies before the Plan has distributed payments equal to the participant's accumulated employee contributions, the excess over the payments made will be paid to such beneficiary's beneficiary (or estate, if no beneficiary is named).

The surviving spouse or other beneficiary may elect to receive the death benefit as an immediate lump sum payment.

Postretirement Death Benefit

If the participant dies on or after his normal retirement date but before his annuity starting date, his surviving spouse will receive a 100% survivor benefit equal to the survivor benefit payable under the joint and 100% survivor pension option. If the participant is unmarried (or if his spouse elects to receive this instead), the beneficiary will receive monthly payments for 180 months as if the participant had elected a lifetime pension with 180-month guaranteed period.

Termination Of Employment Benefits

Vesting in Accrued Pension

If employment terminates other than by retirement or disability, the amount payable from the Plan is based upon the following vesting schedule:

Years of Vesting Service	Vesting Percentage
0–2 Years	0%
3	20%
4	40%
5	60%
6	80%
7 or More Years	100%

Time of Payment

The participant may elect payment after his early retirement date, reduced to reflect the early commencement of benefits.

After termination of employment, a participant may elect to receive his vested accrued pension as soon as administratively possible after the date of severance. The forms of payment available before the participant meets the requirements for early retirement are: Lump Sum Payment, Lifetime Pension with 120-Month Guaranteed Period, and Joint and 75% or 50% Survivor Pension.

Forfeitures and Restoration

If a participant terminates employment before being vested, forfeiture occurs upon the earlier of the distribution of the vested accrued pension or the completion of one break in service in accordance with the vesting service rules.

The cashout restoration rule applies if a participant terminates employment and receives a full distribution of the vested portion of his accrued pension. However, before repayment, the Plan will not count service credited prior to the participant's termination when determining his new accrued benefit. If a participant terminates employment after he is 100% vested and receives a distribution of his accrued pension, he cannot return his distribution to the Plan.

Employee Contributions

Mandatory Employee Contributions

Effective for plan years beginning after December 31, 2008, mandatory employee contributions are no longer required under the Plan. Prior to January 1, 2009, as a condition of participation in this plan, each active participant was required to contribute 2% of compensation each year until the earlier of the date he ceases to be an employee or attains his normal retirement date.

Employee contributions are credited with interest equal to 120% of the federal mid-term rate. A participant's benefit can never be less than his accumulated employee contributions.

The participant may withdraw his accumulated employee contributions after he terminates employment.

The Warrell Corporation Defined Benefit Plan
Actuarial Valuation as of December 31, 2024

Summary of Plan Provisions

Service Rules

Eligibility Service Rules

Eligibility service is determined using the elapsed time method.

Vesting Service Rules

An employee is credited with a year of vesting service when he completes at least 1,000 hours of service in a plan year. For the purpose of determining years of vesting service, the Plan excludes the following service:

- Years of service before April 1, 1965, for employees of Pennsylvania Dutch Co., Inc. or years of service before July 23, 1974, for employees of Katherine Beecher Candies.
- Years of service during which the participant did not make the mandatory employee contribution.

Benefit Service Rules

A participant is credited with a year of benefit service for each benefit period he completes at least 1,000 hours of service. The benefit period is the 12-month period coinciding with the plan year.

For the purpose of determining years of benefit service, the Plan excludes the following service:

- Hours of service when the employee is not a member of the eligible class of employees.
- Years of service before April 1, 1965, for employees of Pennsylvania Dutch Co., Inc. or years of service before July 23, 1974, for employees of Katherine Beecher Candies.
- Hours of service before participation in the Plan.
- Years of service during which the participant did not make the mandatory employee contribution.
- Hours of service after May 31, 2009.

Actuarial Equivalence

Actuarial equivalence is determined based on the following mortality and interest rate assumptions:

Mortality table:	Preretirement	–	UP1984
	Postretirement	–	UP1984
Interest rate:	Preretirement	–	8%
	Postretirement	–	5%

For the purpose of determining the amount of a lump sum or installment payment, the actuarial equivalence determination will include the use of the Code section 417 mortality table and the Code section 417 interest rates, if such use produces a greater benefit.

Early Retirement – The benefit is reduced by 1/180th for each month that benefit commencement precedes Normal Retirement Age.

The lump sum payment option will be equal to the greater of the present value of the early retirement benefit or the present value of the normal retirement benefit, in each instance subject to the Code section 417 mortality table and the Code section 417 interest rates requirements.

Disability Benefit – The benefit is reduced 1/180th for each of the first 60 months and 1/360th for each of the next 60 months by which the date of disability commencement precedes Normal Retirement Date and shall be actuarially reduced for each additional month based on the following mortality and interest assumptions:

Mortality Table:	UP1984
Interest Rate:	8%

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Transitional Segment Rates for the month before the month containing the annuity starting date.

Changes in Plan Provisions Since the Last Valuation

None

Significant Events that Occurred During the Year

None

Schedule SB, line 32 - Schedule of Amortization Bases

Name of Plan: The Warrell Corporation Defined Benefit Plan
EIN: 23-2179049
PN: 001
Plan Year: 12/31/2024 - 12/30/2025

Type of Base (shortfall or Waiver)	Initial Date	Amortization Base	Amortization Installment	Present Value of Remaining Amortization Installment	Remaining Amortization Years
shortfall	12/31/2019	778,451	71,974	579,155	10
shortfall	12/31/2020	92,476	8,682	75,062	11
shortfall	12/31/2021	(247,026)	(23,033)	(212,241)	12
shortfall	12/31/2022	520,084	48,062	468,854	13
shortfall	12/31/2023	2,755	252	2,588	14
shortfall	12/31/2024	146,860	13,653	146,860	15
		$ 1,293,600	$ 119,590	$ 1,060,278	